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IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DANIEL BULLOCK, ET AL.,

Defendants.

CASE NO. 2:00-CR-00345-KJM

GOVERNMENT'S REQUEST FOR AN ORDER TO
ASSIGN AND DISBURSE RESTITUTION

The United States of America, by and through its counsel, Phillip A. Talbert, United States Attorney, and Michele Beckwith, Assistant United States Attorney, hereby requests that the Court issue an order directing the Clerk of the United States District Court to assign restitution and disburse the restitution already collected and held in unclaimed funds to the victim in this case – the Department of the Treasury, Internal Revenue Service (IRS). The requested order is necessary because, based on a review of the file and information received from representatives in the office of the Clerk of the Court, in the absence of the requested order, the Clerk cannot pay the victim any of the restitution the Clerk has collected to date.

The exhibits attached to this motion demonstrate that this is a case involving evasion of taxes owed to the IRS. *See* ECF 101 (Plea agreement for defendant Shearer); Exhibit 1. Defendant Shearer pleaded guilty to a superseding information charging violations of Title 18, United States Code, Section 371, Conspiracy, as well as violations of Title 26, United States Code Section 7206(1), Making and Subscribing to False Tax Returns. The factual basis to the plea agreement establishes that defendants

Crockett, Pfeffer, Bullock and Shearer participated in a scheme to conceal income from the IRS, and that several filed false tax returns with the IRS pursuant to that conspiracy. *Id.*; *see also* Exhibit 1; Exhibit 2 (Bullock Plea Agreement); Exhibit 3 (Shearer and Bullock Sentencing Memoranda). From these documents, it is clear that the victim in this case was the IRS and that any restitution ordered was intended to reimburse the victim.

However, the judgments entered against each defendant directed that restitution be made to payee “United States Attorney’s Financial Litigation Unit.” *See* ECF Nos. 121 at 5, 123 at 5; *see also* ECF Nos. 122, 123, 135. Based on the foregoing, the language designating the payee was in error, and the correct payee for restitution is the Department of the Treasury, Internal Revenue Service.¹ *See* Docket Nos. 113 at 12, 114 at 7. Accordingly, the United States requests that the Court enter the proposed order submitted with this motion so that the Clerk of the Court may release from unclaimed funds the moneys paid by defendants to date and direct them to the proper victim. The requested order merely enables the Clerk to distribute that sum to the actual victim and does not otherwise seek to amend the judgment.

Dated: February 1, 2022

PHILLIP A. TALBERT
United States Attorney

By: /s/ Michele Beckwith
MICHELE BECKWITH
Assistant United States Attorney

¹ It is true that the U.S. Attorney’s Office Financial Litigation Unit (FLU) works to collect unpaid debt (including restitution judgments), but it should not have been named as the payee in this case, as it did not – unlike the Department of Treasury, IRS – suffer the loss in this case.